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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re	: Chapter 11
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DELPHI CORPORATION, et al.,	: Case No. 05-44481 (RDD)
	:
Debtors.	: (Jointly Administered)
	:
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JOINT STIPULATION AND AGREED ORDER DISALLOWING
AND EXPUNGING PROOF OF CLAIM NUMBER 16202
(U.S. CUSTOMS AND BORDER PROTECTION)

Delphi Corporation and certain of its subsidiaries and affiliates, including Delphi Diesel Systems Corporation ("Delphi Diesel"), debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), and U.S. Customs and Border Protection ("Customs"), respectfully submit this Joint Stipulation And Agreed Order Disallowing And Expunging Proof Of Claim Number 16202 (U.S. Customs and Border Protection) and agree and state as follows:

WHEREAS, on October 8, 2005 (the "Petition Date"), the Debtors filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended, in the United States Bankruptcy Court for the Southern District of New York.

WHEREAS, on August 14, 2006 Customs filed proof of claim number 16202 against Delphi Diesel, which asserts an unsecured priority claim for an unliquidated and contingent amount (the "Claim") stemming from alleged tax liability or customs duties for periods ending prior to the Petition Date.

WHEREAS, on May 22, 2007, the Debtors objected to the Claim pursuant to the Debtors' Fifteenth Omnibus Objection (Substantive) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected On Debtors' Books And Records, (C) Untimely Claims And Untimely Tax Claim, And (D) Claims Subject To Modification, Tax Claims Subject To Modification, And Modified Claims Asserting Reclamation (Docket No. 7999) (the "Fifteenth Omnibus Claims Objection").

WHEREAS, on June 21, 2007, Customs filed the United States Of America's Response to Debtor's Objection To The Claims Of U.S. Customs And Border Protection (Docket No. 8381) (the "Response").

WHEREAS the Debtors and Customs agree that Delphi Diesel does not owe any customs duties for the periods asserted in the claim, and therefore has no liability on account of the Claim.

THEREFORE, the Debtors and Customs stipulate and agree as follows:

1. Proof of claim number 16202 shall be disallowed and expunged in its entirety.
2. Customs hereby withdraws the Response to the Fifteenth Omnibus Claims Objection with prejudice, with respect to proof of claim number 16202.

So Ordered in New York, New York, this 7th day of September, 2007

/s/Robert D. Drain

UNITED STATES BANKRUPTCY JUDGE

AGREED TO AND
APPROVED FOR ENTRY:

/s/ John K. Lyons

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